

In the Abstract:

Please delete the paragraph at page 22, lines 12 to 25.

Please delete the paragraph at page 22, line 26.

Please add a new paragraph at page 22 at line 11 as follows:

A muffler has a housing (2) through which exhaust gas flows and which has at least one housing chamber (3, 5) and in which deflecting elements (13 to 16) serving to make the gas swirl are arranged spaced one behind another along a main axis (19') of the housing in a positionally fixed manner. A disk-shaped body (17') having guide vanes (18) with slots (18') therebetween is provided as each deflecting element (13 to 16) and extends over the clear cross section of the housing (2). The guide vanes of adjacent disk-shaped bodies respectively deflect the flow in opposite directions about the main axis (19') of the housing.

**[RESPONSE CONTINUES ON NEXT PAGE]**